

Lindsey M. Stepp  
Commissioner

Carolynn J. Lear  
Assistant Commissioner

# State of New Hampshire Department of Revenue Administration

109 Pleasant Street  
PO Box 487, Concord, NH 03302-0487  
Telephone (603) 230-5000  
[www.revenue.nh.gov](http://www.revenue.nh.gov)



MUNICIPAL AND PROPERTY  
DIVISION  
James P. Gerry  
Director

Samuel T. Greene  
Assistant Director

December 16, 2019

Town of Chichester  
ATTN: Board of Selectmen  
54 Main Street  
Chichester, NH 03234-

RE: 2018 Assessment Review

Honorable Members of the Board of Selectmen:

The New Hampshire Department of Revenue Administration has completed its review of the Town of Chichester's assessments required by RSA 21-J: 11-a. The Department has considered the degree to which assessments in Chichester achieved substantial compliance with applicable statutes and rules. The Department considered compliance with the six assessment areas specifically identified in RSA 21-J: 11-a, and RSA 21-J: 14-b I. (c).

They are:

- A. Level of assessments and uniformity of assessments are within acceptable ranges as recommended by the Assessing Standards Board (ASB) by considering, where appropriate, an assessment-to-sales-ratio study conducted by the Department for the municipality;
- B. Assessment practices substantially comply with applicable statutes and rules;
- C. Exemption and credit procedures substantially comply with applicable statutes and rules;
- D. Assessments are based on reasonably accurate data;
- E. Assessments of various types of properties are reasonably proportional to other types of properties within the municipality; and,
- F. For all revaluations including full revaluations, partial revaluations, cyclical revaluations and statistical updates conducted on or after the April 1, 2006 assessment year, either by an independent contractor or an in-house assessor, a report based on the most recent edition of the Uniform Standards of Professional Appraisal Practice (USPAP) shall be produced.

TDD Access: Relay NH 1-800-735-2964

*Individuals who need auxiliary aids for effective communication in programs and services of the Department of Revenue Administration are invited to make their needs and preferences known to the Department.*

In accordance with RSA 21-J: 11-a, II, the Department shall report its findings to the ASB and the municipality. This letter constitutes our report.

After completing its review, the Department has determined that the Town of Chichester is not in substantial compliance with applicable assessing statutes and rules as identified in RSA 21-J: 11-a, I and RSA 21-J: 14-b, I(c) because it has not met one or more of the standards adopted by the ASB pursuant to N.H. Administrative Rule ASB 102.02. See Standards for Monitoring of Local Assessing Practices by the Department of Revenue Administration Adopted by the Assessing Standards Board May 11, 2018 (the ASB Standards).

The ASB standards not met include:

ASB III, B. 4a - Current Use. Multiple samples had applications where the recreational discount was not being correctly applied. One sample needed an updated map, and another sample was missing all current use documentation.

ASB III, C. 1a - Credits. The vast majority of samples show no documented review in the last 5 years. Multiple samples have applicants listed under a trust with no PA-33 form on file. One sample had been granted a credit without an endorsement by the Board of Selectmen.

ASB III, C. 1b - Exemptions. The majority of samples show no documented review in the last 5 years.

ASB III, C. 2 - Religious, Educational, and Charitable. Neither sample had a current A-9 form.

Attached please find the Department's worksheets indicating areas that should be addressed.

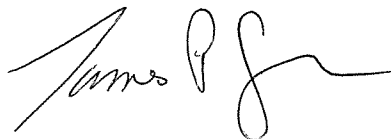
Prior to the release of this report to the ASB you have an opportunity to respond to the findings in this report. Please let us know within 30 days if you have a response to this letter.

We would like to thank you and the staff members who assisted the Department for working with us in an understanding and cooperative manner.

Your next Assessment Review is scheduled for 2023. Should you be interested in changing your Assessment Review year, such a request may be approved so long as the time between reviews does not exceed five years.

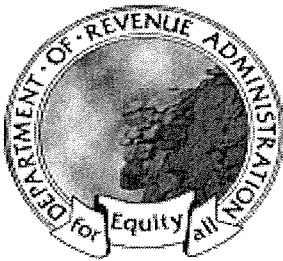
If you have any questions, feel free to contact me.

Sincerely,

A handwritten signature in black ink, appearing to read "James Gerry", with a stylized flourish extending to the right.

James Gerry, Director  
Municipal and Property Division

cc: Assessing Standards Board  
File



NH DEPARTMENT OF REVENUE ADMINISTRATION  
MUNICIPAL and PROPERTY DIVISION

APPLICATION OF CURRENT USE COVER SHEET as of APRIL 1, 2018

ASB III, B. 4. a-c

Name of Municipality:

Chichester

Total Sample Size

Samples with Errors

Samples without Errors

Percent of Samples without Errors (Minimum 85%)

B4a

B4b

B4c

32

9

2

1

23

30

31

71.88%

93.75%

96.88%

Municipality of Chichester in the category of Application of CURRENT USE:

Met Standard

Did Not Meet Standard

B4a

B4b

B4c

X

X

X

Comments:

DRA Appraiser Signature:

Susan Serino

Date:

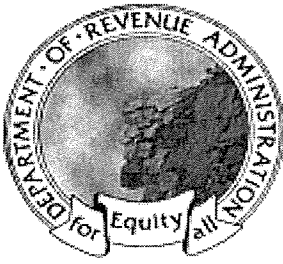
3/11/2019

DRA Supervisor Initials:

AD

Date:

12/16/19



# NH DEPARTMENT OF REVENUE ADMINISTRATION MUNICIPAL and PROPERTY DIVISION

## CURRENT USE WORKSHEET as of APRIL 1, 2018

ASB III, B. 4. a-c

Name of Municipality:

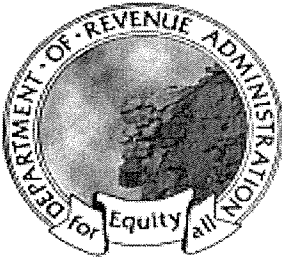
Chichester

Date of Review:

3/11/2019

### Current Use RSA 79-A

Sample Number	Parcel ID:	a				b	c	Results:
		(i) <u>Original current use A-10 Application for Assessment, timely filed, and recorded or equivalent documentation</u>	(ii) <u>Recreational discount being correctly applied</u>	(iii) <u>Original site Map outlining current use categories or equivalent</u>	(iv) <u>The Equalization Ratio is being correctly applied, per RSA 79-A:5 I</u>	<u>Appropriate Stewardship documentation being correctly applied per CUB 304.09</u>	<u>All municipality's current use assessments comply with CUB 304 value ranges</u>	
1 000001 000022 00000A		Yes	Yes	Yes	Yes	N/A	Yes	Met Standard
2 000001 000028 000000		Yes	Yes	Yes	Yes	N/A	Yes	Met Standard
3 000001 000037 000000		Yes	Yes	Yes	Yes	N/A	Yes	Met Standard
4 000001 000042 000001		Yes	Yes	Yes	Yes	N/A	Yes	Met Standard
5 000002 000029 000000		Yes	Yes	Yes	Yes	N/A	Yes	Met Standard
6 000002 000040 000000		Yes	Yes	Yes	Yes	N/A	Yes	Met Standard
7 000002 000074 000001		Yes	No	Yes	Yes	N/A	Yes	Did Not Meet Standard
8 000003 000005 000000		Yes	No	Yes	Yes	N/A	Yes	Did Not Meet Standard
9 000003 000029 000000		Yes	Yes	Yes	Yes	N/A	Yes	Met Standard
10 000003 000033 000000		Yes	Yes	Yes	Yes	N/A	Yes	Met Standard



# NH DEPARTMENT OF REVENUE ADMINISTRATION MUNICIPAL and PROPERTY DIVISION

**CURRENT USE WORKSHEET as of APRIL 1, 2018**

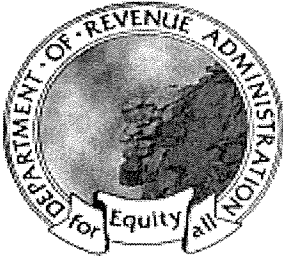
ASB III, B. 4. a-c

**Name of Municipality:** Chichester

**Date of Review:** 3/11/2019

## Current Use RSA 79-A

<u>Sample Number</u>	<u>Parcel ID:</u>	<u>a</u>				<u>b</u>	<u>c</u>	<u>Results:</u>
		<u>(i) Original current use A-10 Application for Assessment, timely filed, and recorded or equivalent documentation</u>	<u>(ii) Recreational discount being correctly applied</u>	<u>(iii) Original site Map outlining current use categories or equivalent</u>	<u>(iv) The Equalization Ratio is being correctly applied, per RSA 79-A:5 I</u>	<u>Appropriate Stewardship documentation being correctly applied per CUB 304.09</u>	<u>All municipality's current use assessments comply with CUB 304 value ranges</u>	
11 000003 000064 000000		Yes	Yes	No	Yes	N/A	Yes	Did Not Meet Standard
12 000003 000072 000000		Yes	Yes	Yes	Yes	N/A	Yes	Met Standard
13 000003 000084 000000		Yes	Yes	Yes	Yes	N/A	Yes	Met Standard
14 000003 000121 000000		Yes	Yes	Yes	Yes	N/A	Yes	Met Standard
15 000004 000056 000000		Yes	Yes	Yes	Yes	N/A	Yes	Met Standard
16 000004 000059 000000		Yes	Yes	Yes	Yes	N/A	Yes	Met Standard
17 000004 000061 000000		No	No	No	No	No	No	Did Not Meet Standard
18 000006 000032 000000		Yes	No	Yes	Yes	N/A	Yes	Did Not Meet Standard
19 000006 000034 000000		Yes	Yes	Yes	Yes	N/A	Yes	Met Standard
20 000006 000039 000001		Yes	Yes	Yes	Yes	N/A	Yes	Met Standard



# NH DEPARTMENT OF REVENUE ADMINISTRATION MUNICIPAL and PROPERTY DIVISION

**CURRENT USE WORKSHEET as of APRIL 1, 2018**

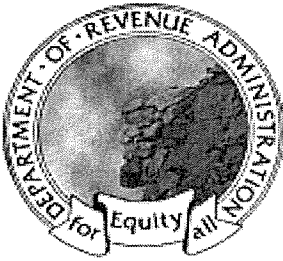
ASB III, B. 4. a-c

**Name of Municipality:** Chichester

**Date of Review:** 3/11/2019

## Current Use RSA 79-A

<u>Sample Number</u>	<u>Parcel ID:</u>	<u>a</u>				<u>b</u>	<u>c</u>	<u>Results:</u>
		<u>(i) Original current use A-10 Application for Assessment, timely filed, and recorded or equivalent documentation</u>	<u>(ii) Recreational discount being correctly applied</u>	<u>(iii) Original site Map outlining current use categories or equivalent</u>	<u>(iv) The Equalization Ratio is being correctly applied, per RSA 79-A:5 I</u>	<u>Appropriate Stewardship documentation being correctly applied per CUB 304.09</u>	<u>All municipality's current use assessments comply with CUB 304 value ranges</u>	
21 000006 000046 000000		Yes	No	Yes	Yes	N/A	Yes	Did Not Meet Standard
22 000007 000027 000000		Yes	Yes	Yes	Yes	N/A	Yes	Met Standard
23 000007 000027 000006		Yes	Yes	Yes	Yes	N/A	Yes	Met Standard
24 000007 000035 0003-1		Yes	Yes	Yes	Yes	N/A	Yes	Met Standard
25 000008 000023 000000		Yes	Yes	Yes	Yes	N/A	Yes	Met Standard
26 000009 000021 000000		Yes	Yes	Yes	Yes	N/A	Yes	Met Standard
27 000009 000032 000A17		Yes	Yes	Yes	Yes	N/A	Yes	Met Standard
28 000009 000063 000001		Yes	Yes	Yes	Yes	N/A	Yes	Met Standard
29 000009 000102 000000		Yes	No	Yes	Yes	No	Yes	Did Not Meet Standard
30 000009 000128 00000A		Yes	No	Yes	Yes	N/A	Yes	Did Not Meet Standard



# NH DEPARTMENT OF REVENUE ADMINISTRATION MUNICIPAL and PROPERTY DIVISION

**CURRENT USE WORKSHEET as of APRIL 1, 2018**

ASB III, B. 4. a-c

<b>Name of Municipality:</b> <span style="border: 1px solid black; padding: 2px 20px;">Chichester</span>	<b>Date of Review:</b> <span style="border: 1px solid black; padding: 2px 20px;">3/11/2019</span>
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## Current Use RSA 79-A

		a				b	c	
<u>Sample Number</u>	<u>Parcel ID:</u>	<u>(i) Original current use A-10 Application for Assessment, timely filed, and recorded or equivalent documentation</u>	<u>(ii) Recreational discount being correctly applied</u>	<u>(iii) Original site Map outlining current use categories or equivalent</u>	<u>(iv) The Equalization Ratio is being correctly applied, per RSA 79-A:5 I</u>	<u>Appropriate Stewardship documentation being correctly applied per CUB 304.09</u>	<u>All municipality's current use assessments comply with CUB 304 value ranges</u>	<u>Results:</u>
31 000010 000002 000002		Yes	No	Yes	Yes	N/A	Yes	Did Not Meet Standard
32 000010 000027 000000		Yes	Yes	Yes	Yes	N/A	Yes	Met Standard

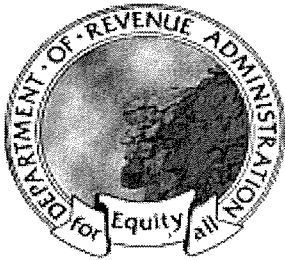
**Comments:**

Samples #7, 8, 18, 21, 29, 30 & 31 are not correctly receiving recreational discount.

Sample #11 needs an updated map.

Sample #17 is missing all CU documentation.

<b>DRA Appraiser Signature:</b>	Susan Serino	<b>Date:</b>	3/11/2019
<b>DRA Supervisor Initials:</b>		<b>Date:</b>	



NH DEPARTMENT OF REVENUE ADMINISTRATION  
MUNICIPAL and PROPERTY DIVISION

CREDITS COVER SHEET APRIL 1, 2018

ASB III, C. 1.a

Name of Municipality:	Chichester
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Total Parcels Sampled	29
Unacceptable Samples	25
Acceptable Samples	4
Percent of Acceptable Samples (Minimum 95%)	13.8%

Municipality of Chichester In the Category of CREDITS:

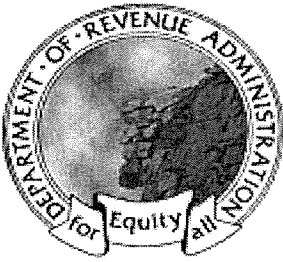
Met Standard	<input type="checkbox"/>
Did Not Meet Standard	<input checked="" type="checkbox"/>

Comments:

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DRA Appraiser Signature:	Susan Serino	Date:	1/1/19
DRA Supervisor Initials:	AD	Date:	12/10/19





## NH DEPARTMENT OF REVENUE ADMINISTRATION MUNICIPAL and PROPERTY DIVISION

**CREDITS WORKSHEET as of April 1, 2018**

ASB III, C. 1. a

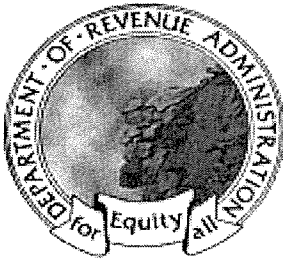
**Name of Municipality:**

Chichester

**Date of Review:**

1/1/2019

Sample Number	Parcel ID	Credit Type	<u>Application Timely filed, completed, and signed by the applicant.</u>	<u>Application Approved by the Assessor (s)</u>	<u>If applicant is listed under a trust, is a PA- 33 Form filed</u>	<u>Year Last Review</u>	<u>Results</u>
1	000001 000030 00000B	Veteran's	Yes	Yes	N/A	2013	Met Standard
2	000001 000041 000000	Veteran's	Yes	Yes	N/A	2007	Did Not Meet Standard
3	000002 000036 00000B	Veteran's	Yes	Yes	N/A	2008	Did Not Meet Standard
4	000002 000041 000001	Veteran's	Yes	Yes	No	2007	Did Not Meet Standard
5	000003 000002 000000	Veteran's	Yes	Yes	N/A	1996	Did Not Meet Standard
6	000003 000024 000000	Veteran's	Yes	Yes	N/A	2003	Did Not Meet Standard
7	000004 000017 000000	Veteran's	Yes	Yes	N/A	2014	Met Standard
8	000004 000137 000000	Veteran's	Yes	Yes	N/A	2014	Met Standard
9	000004 000137 000000	Veteran's	Yes	Yes	N/A	2015	Met Standard
10	000004 000155 00000D	Veteran's	Yes	Yes	N/A	2006	Did Not Meet Standard
11	000004 000170 000000	Veteran's	Yes	Yes	Yes	2003	Did Not Meet Standard
12	000005 000012 000000	Veteran's	Yes	No	No	1973	Did Not Meet Standard
13	000005 000027 000A-2	Veteran's	Yes	Yes	N/A	2010	Did Not Meet Standard
14	000005 000071 000006	Veteran's	Yes	Yes	No	2007	Did Not Meet Standard
15	000007 000001 000003	Veteran's	Yes	Yes	N/A	2000	Did Not Meet Standard
16	000007 000009 000001	Veteran's	Yes	Yes	No	2011	Did Not Meet Standard
17	000007 000019 000000	Veteran's	Yes	Yes	N/A	2007	Did Not Meet Standard
18	000007 000035 0001-T	Veteran's	Yes	Yes	N/A	2007	Did Not Meet Standard
19	000008 000009 000000	Veteran's	Yes	Yes	N/A	2003	Did Not Meet Standard



# NH DEPARTMENT OF REVENUE ADMINISTRATION MUNICIPAL and PROPERTY DIVISION

## CREDITS WORKSHEET as of April 1, 2018

ASB III, C. 1. a

<b>Name of Municipality:</b>	Chichester	<b>Date of Review:</b>	1/1/2019
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Sample Number	Parcel ID	Credit Type	Application Timely filed, completed, and signed by the applicant.	Application Approved by the Assessor (s)	If applicant is listed under a trust, is a PA-33 Form filed	Year Last Review	Results
20	000008 000025 000002	Veteran's	Yes	Yes	N/A	2004	Did Not Meet Standard
21	000008 000042 000002	Veteran's	Yes	Yes	N/A	2012	Did Not Meet Standard
22	000008 000042 00005A	Veteran's	Yes	Yes	N/A	1993	Did Not Meet Standard
23	000009 000005 000000	Veteran's	Yes	Yes	N/A	1990	Did Not Meet Standard
24	000009 000011 000000	Veteran's	Yes	Yes	N/A	2004	Did Not Meet Standard
25	000009 000016 00000C	Veteran's	Yes	Yes	N/A	2007	Did Not Meet Standard
26	000009 000041 000000	Veteran's	Yes	Yes	N/A	1992	Did Not Meet Standard
27	000010 000002 000002	Veteran's	Yes	Yes	Yes	2004	Did Not Meet Standard
28	000010 000004 000000	Veteran's	Yes	Yes	Yes	2008	Did Not Meet Standard
29	000010 000025 000000	Veteran's	Yes	Yes	N/A	2007	Did Not Meet Standard

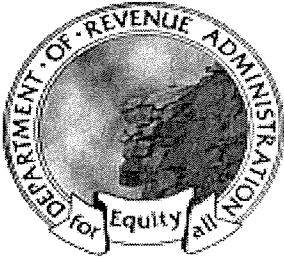
**Comments:**

All samples with the exception of Samples # 1, 7, 8, and 9 have not been reviewed in the last 5 years.

Samples # 4, 12, 14, and 16 need a PA-33 on file.

Sample # 12 application not signed by BOS.

<b>DRA Appraiser Signature:</b>	Susan Serino	<b>Date:</b>	1/1/2019
<b>DRA Supervisor Initials:</b>	AD	<b>Date:</b>	12/10/19



NH DEPARTMENT OF REVENUE ADMINISTRATION  
MUNICIPAL and PROPERTY DIVISION

EXEMPTIONS COVER SHEET APRIL 1, 2018

ASB III, C. 1. b

Name of Municipality:	Chichester
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Total Parcels Sampled	17
Unacceptable Samples	11
Acceptable Samples	6
Percent of Acceptable Samples (Minimum 95%)	35.3%

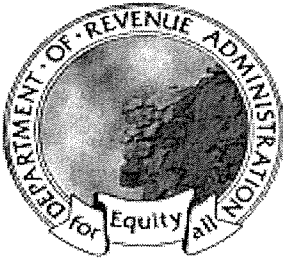
Municipality of Chichester in the category of EXEMPTIONS:

Met Standard	<input type="checkbox"/>
Did Not Meet Standard	<input checked="" type="checkbox"/>

Comments:

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DRA Appraiser Signature:	Susan Serino	Date:	1/2/19
DRA Supervisor Initials:	AD	Date:	12/10/19



# NH DEPARTMENT OF REVENUE ADMINISTRATION MUNICIPAL and PROPERTY DIVISION

## EXEMPTIONS WORKSHEET as of APRIL 1, 2018

ASB III, C. 1.b

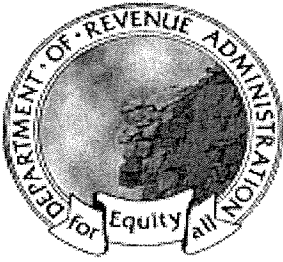
Name of Municipality:

Chichester

Date of Review:

1/1/2019

Sample Number	Parcel ID:	Exemption Type:	<u>Application Completed, timely filed, and signed by the applicant</u>	<u>Application Approved by the Assessor</u>	<u>Proper Documentation supplied</u>	<u>If Applicant is listed under a trust, is a PA-33 Form filed</u>	<u>Is applicant receiving the proper amount of exemption, per age group, as voted</u>	<u>Year Last Review</u>	<u>Results:</u>
1	000002 000045 000000	Disabled	Yes	Yes	No	N/A	Yes	2011	Did Not Meet Standard
2	000003 000028 000015	Elderly	Yes	Yes	Yes	N/A	Yes	2012	Met Standard
3	000003 000031 00000A	Elderly	Yes	Yes	Yes	N/A	Yes	2012	Met Standard
4	000003 000073 000000	Disabled	Yes	Yes	Yes	N/A	Yes	2007	Did Not Meet Standard
5	000003 000086 000001	Disabled	Yes	Yes	Yes	N/A	Yes	2010	Did Not Meet Standard
6	000003 000099 000000	Elderly	Yes	Yes	Yes	N/A	Yes	2014	Met Standard
7	000005 000055 000000	Elderly	Yes	Yes	Yes	N/A	Yes	2016	Met Standard
8	000008 000042 00003T	Elderly	Yes	Yes	Yes	N/A	Yes	2015	Met Standard
9	000009 000050 000000	Solar Energy	Yes	Yes	Yes	N/A	Yes	2008	Did Not Meet Standard
10	000009 000052 000000	Solar Energy	Yes	Yes	Yes	N/A	No	2003	Did Not Meet Standard
11	000009 000114 000000	Elderly	Yes	Yes	Yes	N/A	Yes	2012	Did Not Meet Standard



# NH DEPARTMENT OF REVENUE ADMINISTRATION MUNICIPAL and PROPERTY DIVISION

## EXEMPTIONS WORKSHEET as of APRIL 1, 2018

ASB III, C. 1.b

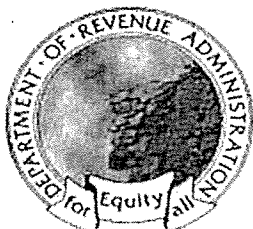
Name of Municipality: Chichester Date of Review: 1/1/2019

Sample Number	Parcel ID:	Exemption Type:	Application Completed, timely filed, and signed by the applicant	Application Approved by the Assessor	Proper Documentation supplied	If Applicant is listed under a trust, is a PA-33 Form filed	Is applicant receiving the proper amount of exemption, per age group, as voted	Year Last Review	Results:
12	000009 000121 000000	Elderly	Yes	Yes	Yes	N/A	Yes	2010	Did Not Meet Standard
13	000010 000001 000000	Elderly	Yes	Yes	Yes	N/A	Yes	2013	Did Not Meet Standard
14	000010 000004 000000	Elderly	Yes	Yes	Yes	Yes	Yes	2012	Did Not Meet Standard
15	000010 000005 000001	Elderly	Yes	Yes	Yes	Yes	Yes	2014	Did Not Meet Standard
16	000010 000006 000000	Elderly	No	No	No	Yes	Yes	2012	Did Not Meet Standard
17	000010 000009 000000	Solar Energy	Yes	Yes	Yes	N/A	Yes	2015	Met Standard

**Comments:**

Sample # 1, 4, 5, 9, 10, 11, 12, 13, 14, 15, and 16 have no documented review in the last 5 years.

DRA Appraiser Signature:	Susan Serino	Date:	1/1/2019
DRA Supervisor Initials:	AS	Date:	12/10/19



NH DEPARTMENT OF REVENUE ADMINISTRATION  
MUNICIPAL and PROPERTY DIVISION

RELIGIOUS, EDUCATIONAL, AND CHARITABLE  
EXEMPTIONS COVER SHEET APRIL 1, 2018

ASB III, C. 2. and 3.

Name of Municipality:

Chichester

Total Sample Size

C2

C3

2

0

Unacceptable Samples

2

0

Acceptable Samples

0

0

Percent of Acceptable Samples (Minimum 95%)

0.0%

N/A

C2 = All religious, educational, and charitable exemptions should have on file a current BTLA Form A-9, List of Real Estate on which Exemption is Claimed as described in TAX 401.01 (b)

C3 = All charitable exemptions should have on file a current BTLA Form A-12 Charitable Organization Financial Statement, as described in TAX 401.01 (c).

Municipality of Chichester

In the Category of REL., EDUC., CHAR. EXEMPTIONS

C2

C3

Met Standard

Did Not Meet Standard

X

Comments:

DRA Appraiser Signature:

Susan Serino

Date:

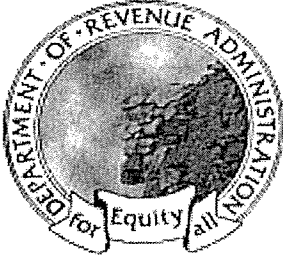
1/1/19

DRA Supervisor Initials:

AD

Date:

12/10/17



# NH DEPARTMENT OF REVENUE ADMINISTRATION MUNICIPAL and PROPERTY DIVISION

RELIGIOUS, EDUCATIONAL, and CHARITABLE EXEMPTIONS as of APRIL 1, 2018

ASB III, C. 2 and 3.

Name of Municipality: Chichester

Date of Review: 1/1/2019

## RSA 72 :23 III, IV, V and VI

Sample Number	Parcel ID:	Religious	Educational	Charitable		Annually reviewed per RSA 74:2	Results
		<u>A BTLA Form A-9 Application properly filed before April 15, completed and signed by the applicant per RSA 72:23 III</u>	<u>A BTLA Form A-9 Application properly filed before April 15, completed and signed by the applicant per RSA 72:23 IV</u>	<u>A BTLA Form A-9 Application properly filed before April 15, completed and signed by the applicant per RSA 72:23 V</u>	<u>A BTLA Form A-12 filed before June 1, per RSA 72:23 VI</u>		
1	5-2	No				No	Did Not Meet Standard
2	5-24	No				No	Did Not Meet Standard

**Comments:**

Both samples need updated A-9 forms.

DRA Appraiser Signature:

Susan Serino

Date: 1/1/2019

DRA Supervisor Initials

AD

Date: 12/10/19